

Committee(s): Planning and Transportation Committee	Dated: 21 October 2025
Subject: Infrastructure Funding Statement CIL/S106 2024-25	Public For Decision
This proposal: <ul style="list-style-type: none"> • delivers Corporate Plan 2024-29 outcomes • provides statutory duties 	Leading Sustainable Environment, Vibrant Thriving Destination, Providing Excellent Services, Flourishing Public Spaces, Diverse Engaged Communities, Dynamic Economic Growth, Statutory Reporting under CIL Regulations 2010 (as amended)
Does this proposal require extra revenue and/or capital spending?	No
If so, how much?	N/A
What is the source of Funding?	N/A
Has this Funding Source been agreed with the Chamberlain's Department?	N/A
Report of: Gwyn Richards, Planning and Development Director – Environment Department	
Report author: Lewis Robinson, Planning Obligations Officer – Environment Department	

Summary

The report presents the City's Community Infrastructure Levy (CIL) and Section 106 (S106) planning obligations infrastructure funding statement at the end of the financial year 2024/25. The report summarises the City's CIL and S106 balances, allocations and spend at the end of the financial year and updates the list of infrastructure projects or types of infrastructure the city will be wholly or partly funding by CIL. The CIL regulations require collecting authorities to produce an annual Infrastructure Funding Statement (IFS) for publication on the City's website.

CIL highlights for 2024/25:

- £31.05m receipts in Mayoral CIL
- £21.19m receipts for City CIL
- £24.63m potential City CIL (CIL Liability Notices issued in 2024/25)
- £27.67m allocated to projects
- £11.73m spend in the year
- £46.86m unspent City CIL allocations as at 31 March 2025

S106 Highlights for 2024/25:

- £9.84m in S106 receipts
- £45.90m in S106 spend
- £28.90m potential S106 contributions secured from twenty-six agreements signed in the reporting year
- £73.27m remaining S106 balance as at 31 March 2025

Recommendation(s)

Members are asked to:

- note the content of this report and Infrastructure Funding Statement (found in Appendix 1), and
- approve the infrastructure list at paragraph 20, repeated at section 4 of the Infrastructure Funding Statement, for publication on the City's website.

Main Report

Background

1. All local planning authorities have a duty to publish an Infrastructure Funding Statement (IFS) at least annually in accordance with Regulation 121A of the Community Infrastructure Levy Regulations 2010 (as amended). The report must include the total CIL receipts for the reported year, CIL expenditure and receipts retained at the end of the reporting year as set out in the regulations. The IFS is to also include a section 106 report for each year providing information on contributions to be provided under any planning obligation entered into in the year, contributions received, allocated and spent on relevant infrastructure projects in the financial year 2024/25.
2. This report provides information on the Community Infrastructure Levy and developer contributions which have been secured in section 106 agreements, received, allocated and spent in the financial year 2024/25 (01 April 2024 - 31 March 2025).

Key Data - Community Infrastructure Levy

3. The compact nature of the City, intense development activity and employment place considerable demands on City services, our infrastructure and environment. The City Corporation utilises the Community Infrastructure Levy (CIL), attaches planning conditions and negotiates section 106 agreements (also known as planning obligations) with developers, to secure the best and most sustainable use of land and to mitigate the impact of these demands.
4. The London Plan, City of London Local Plan 2015, Core Strategic Policy CS4: Planning Contributions sets out the policy and background for securing contributions and setting the CIL Levy for the delivery of the infrastructure necessary to enable development in the area. The policy is set out below in Figure 1. Furthermore, at the time of writing, the emerging City Plan 2040 continues and builds upon this policy.

Figure 1: Core Strategic Policy CS4: Planning Contributions

To manage the impact of development, seeking appropriate developer contributions:

1. Requiring contributions through the Community Infrastructure Levy to assist in the delivery of the infrastructure necessary to support implementation of the Local Plan.
2. Requiring s106 planning obligations, having regard to the impact of the obligation on the viability of development, for:
 - (i) site specific mitigation meeting statutory tests;
 - (ii) affordable housing;
 - (iii) local training, skills and job brokerage;
 - (iv) local procurement in the City and City Fringe.
3. Requiring qualifying development to make an additional contribution to meeting the costs of Crossrail construction in accordance with the provisions of the London Plan.

5. CIL helps fund the infrastructure needed to deliver the City's Local Plan and address the cumulative impact of development across the City of London. A development is liable for CIL if it is creating one or more dwellings, or new floorspace of 100sqm or more.
6. The levy is payable either within 60 days of the commencement of a development, or within the terms of an instalment policy set by the CIL charging authority. The City Corporation has an Instalment Policy in place set out below:
 - Where the payable amount of CIL is £100,000 or less, the whole amount shall be paid in a single instalment not more than 60 days after commencement of the development.
 - Where the payable amount is more than £100,001, developers have the option to pay two instalments:
 - The greater of £100,001 or half the value of the total payable amount is due within 60 days after commencement, and
 - The remainder is due within 240 days after commencement.
7. As a result of the Instalment Policy, CIL Demand Notices issued during the year do not necessarily equate to the CIL sums likely to be received that year. In addition, developments can be altered through further applications for planning permissions, often resulting in revised Demand Notices.
8. In addition to the above, CIL regulation 9(4) allows for payments to be phased on phased developments, whereby each phase is a 'chargeable development. Therefore, if a phased development commences where there is no new floorspace created as part of the first phase, the CIL payment will not need to be made during that phase. The principle of phasing a development for CIL purposes will only be allowed in exception circumstances with sufficient evidence that shows impacts on viability. As a result, a phased development may commence without CIL being paid at that point.
9. Re-issued notices are not double counted in this report. If a demand notice is issued and re-issued in the same reporting year, only the re-issued notice is relevant. Figure 2 below sets out the CIL highlights for financial year 2024/25.

Figure 2 2024/25 CIL highlights

City CIL Highlights	2024/25
City CIL Receipts	£21,188,581
Outstanding Demand Notices (City CIL) from FY24/25	£1,246,998
Total value of City CIL Liabilities issued in FY24/25	£24,633,139
CIL allocated to projects	£27,677,291
CIL Spend	£11,725,484

10. CIL receipts in 2024/25 for both City (£21,188,581) and Mayoral CIL (£31,050,239) were collected from twenty-four developments.

Outstanding CIL

11. At the time of writing, a total £1,246,998 of City CIL was outstanding from several developments which commenced in 2024/25. These liabilities can be due up to 8 months after commencement of the development (if the instalments policy is applied) and therefore due to be received in 2025/26.
12. Figure 3 below provides details of the City CIL received in the year 2024-2025 sorted by ward. Please note that if a ward had no CIL receipts, it is not shown.

Figure 3 CIL Receipts by Ward in 2024-2025

Wards	CIL Receipts in FY2024-25
Aldgate	£8,277,109.67
Bassishaw	£30,248.85
Billingsgate	£184,242.99
Bridge and Bridge Without	£35,887.77
Broad Street	£1,094,996.39
Candlewick	£22,352.23
Cheap	£204,024.00
Coleman Street	£1,053,683.99
Farringdon Within	£834,486.05
Farringdon Without	£159,359.31
Lime Street	£5,274,454.90
Tower	£4,017,735.57
Grand Total	£21,188,581.72

Potential CIL

13. CIL Liability Notices with a total value of £62,351,948 were issued to twenty-eight chargeable developments in 2024/25. Of this, £24,633,139 was for City CIL and £37,718,809 for Mayoral CIL. Fifteen of these developments have since commenced.

CIL Allocations

14. National Planning Practice Guidance states that CIL is required to be spent on infrastructure projects to support the delivery of the growth envisaged in the Local Plan. The City will spend the levy on infrastructure needed to support the development of the area. The priorities board consider infrastructure projects necessary to deliver growth envisioned by the policies in the City Plan and

Infrastructure Delivery Plan. Recommendations for allocation of CIL is made on this basis to the relevant Committees.

15. As at 31 March 2025, a total of £123,419,795 was allocated to projects, Neighbourhood CIL grants, and CIL Administration as set out in Figure 4 below and Table 3 of the IFS document.

Figure 4 CIL Allocations and Expenditure up to 31 March 2025

Description	Type	Allocated (£)	Spend (£)	Balance (£)
Becket Pageant for London, acting through the Skinners' Malmesbury Foundation	NCIL	£24,500.00	£24,500.00	£0.00
Maggie Keswick Jencks Cancer Caring Centres Trust	NCIL	£116,910.21	£116,910.21	£0.00
St Vedast-alias-Foster	NCIL	£25,000.00	£25,000.00	£0.00
Bevis Marks Synagogue Heritage Foundation	NCIL	£240,000.00	£220,000.00	£20,000.00
Fleet Street Sundial CIC	NCIL	£29,650.00	£29,650.00	£0.00
Age UK City of London	NCIL	£48,171.00	£48,171.00	£0.00
Barbican Centre Trust Limited	NCIL	£191,067.00	£191,067.00	£0.00
Globe Studios Limited	NCIL	£134,973.70	£134,973.70	£0.00
Learning Through The Arts	NCIL	£49,984.00	£49,984.00	£0.00
Repowering Limited	NCIL	£33,660.00	£33,660.00	£0.00
City Property Association Limited	NCIL	£100,000.00	£100,000.00	£0.00
The Worshipful Company of Chartered Architects	NCIL	£24,600.00	£24,600.00	£0.00
Golden Lane Estate Residents' Association	NCIL	£49,399.69	£49,399.69	£0.00
Parochial Church Council of the Ecclesiastical Parish of St Mary-le-Bow, Cheapside	NCIL	£18,274.00	£18,274.00	£0.00
Barbican Centre Trust Limited	NCIL	£39,663.00	£39,663.00	£0.00
New Diorama	NCIL	£154,640.00	£154,640.00	£0.00

Description	Type	Allocated (£)	Spend (£)	Balance (£)
Royal Society for Blind Children	NCIL	£48,646.00	£48,646.00	£0.00
TEMPLE BAR TRUST	NCIL	£250,000.00	£150,000.00	£100,000.00
The World Reimagined Limited	NCIL	£100,000.00	£100,000.00	£0.00
Outset Contemporary Art Fund	NCIL	£110,932.00	£110,932.00	£0.00
Historical Royal Palaces	NCIL	£300,000.00	£300,000.00	£0.00
Pollinating London Together	NCIL	£230,000.00	£230,000.00	£0.00
CurvingRoad	NCIL	£24,000.00	£24,000.00	£0.00
XLP	NCIL	£46,824.00	£46,824.00	£0.00
St. Michael Cornhill	NCIL	£7,855.00	£7,855.00	£0.00
Barts Heritage	NCIL	£774,000.00	£359,638.67	£414,361.33
The Temple Church	NCIL	£408,500.00	£187,297.00	£221,203.00
Barbican Centre Trust Limited	NCIL	£273,370.00	£273,370.00	£0.00
St Botolph without Aldgate	NCIL	£50,000.00	£50,000.00	£0.00
St Stephen Walbrook	NCIL	£25,067.00	£25,067.00	£0.00
The Worshipful Company of Carmen St Dunstan Heritage Trust	NCIL	£49,791.00	£0.00	£49,791.00
The Parochial Church Council of The Ecclesiastical Parish of St Andrew by the Wardrobe, London	NCIL	£250,000.00	£250,000.00	£0.00
LIFT	NCIL	£124,292.00	£124,292.00	£0.00
New Diorama	NCIL	£181,000.00	£181,000.00	£0.00
Tempo Time Credits	NCIL	£24,934.00	£24,934.00	£0.00
London Diocesan Fund	NCIL	£150,000.00	£150,000.00	£0.00
Museum of London	NCIL	£650,605.00	£382,812.00	£267,793.00
Ramadan Tent Project Limited	NCIL	£13,550.00	£13,550.00	£0.00
St Giles without Cripplegate	NCIL	£17,336.00	£17,336.00	£0.00
Urban Learners Ltd	NCIL	£49,250.00	£49,250.00	£0.00
Age UK City of London	NCIL	£40,950.00	£40,950.00	£0.00
ARTBASH & be	NCIL	£75,210.00	£75,210.00	£0.00

Description	Type	Allocated (£)	Spend (£)	Balance (£)
Barbican Centre Trust Limited	NCIL	£233,707.00	£233,707.00	£0.00
Whizz-Kidz	NCIL	£10,200.00	£10,200.00	£0.00
Barbican Association	NCIL	£449,550.00	£0.00	£449,550.00
East London Dance	NCIL	£49,922.00	£49,922.00	£0.00
Aveo Group Ltd	NCIL	£49,975.00	£49,975.00	£0.00
St Bartholomew Gatehouse Trust	NCIL	£24,000.00	£24,000.00	£0.00
Tavistock Relationships	NCIL	£49,952.00	£49,952.00	£0.00
The Lord Mayor's Appeal	NCIL	£90,000.00	£70,000.00	£20,000.00
The Running Charity	NCIL	£42,652.00	£42,652.00	£0.00
SIMPLICIOUS (Good Living) CIC	NCIL	£25,161.00	£25,161.00	£0.00
NLA	NCIL	£65,000.00	£65,000.00	£0.00
Tempo Time Credits	NCIL	£24,935.00	£24,935.00	£0.00
Ramadan Tent Project Limited	NCIL	£38,800.00	£38,800.00	£0.00
Pollinating London Together	NCIL	£270,000.00	£165,000.00	£105,000.00
Partnership for Young London	NCIL	£53,000.00	£9,600.00	£43,400.00
Ozero Arts	NCIL	£59,927.00	£59,927.00	£0.00
Thames Reach Charity	NCIL	£80,089.00	£26,542.75	£53,546.25
West Ham Park charity	NCIL	£20,000.00	£20,000.00	£0.00
Urban Learners Ltd	NCIL	£56,000.00	£56,000.00	£0.00
Hackney Council for Voluntary Service	NCIL	£76,565.00	£57,423.75	£19,141.25
Age UK City of London	NCIL	£99,000.00	£49,500.00	£49,500.00
Friends of City Gardens	NCIL	£19,700.00	£19,700.00	£0.00
London Symphony Orchestra	NCIL	£454,642.00	£0.00	£454,642.00
Publica Community and Research	NCIL	£69,000.00	£51,750.00	£17,250.00
WeSwim CIC	NCIL	£13,311.00	£9,984.00	£3,327.00
Forget me Not Memory Cafe	NCIL	£54,022.00	£19,727.25	£34,294.75
SocietyLinks Tower Hamlets	NCIL	£90,238.00	£15,040.00	£75,198.00
Livery Committee	NCIL	£12,000.00	£0.00	£12,000.00
Union Street Consulting Limited	NCIL	£78,750.00	£59,062.50	£19,687.50
Aldgate Business Partnership Ltd	NCIL	£65,848.00	£19,330.00	£46,518.00

Description	Type	Allocated (£)	Spend (£)	Balance (£)
Tower Hamlets Youth Sport Foundation	NCIL	£84,868.00	£13,728.50	£71,139.50
Maggie Jencks Keswick Cancer Caring Centres Trust	NCIL	£145,500.00	£35,600.00	£109,900.00
City of London Crime Prevention Association	NCIL	£101,600.00	£25,400.00	£76,200.00
Mental Fight Club	NCIL	£195,971.00	£12,798.00	£183,173.00
CoL Housing - New Developments & Special Projects Team	NCIL	£390,419.00	£0.00	£390,419.00
Family Action	NCIL	£162,184.00	£11,690.50	£150,493.50
Family Emocional Wellbeing Project CIC	NCIL	£13,810.00	£0.00	£13,810.00
Global Healthcare Projects GHP	NCIL	£78,189.00	£56,189.00	£22,000.00
Intergenerational Music Making	NCIL	£25,845.00	£6,461.00	£19,384.00
Ramadan Tent Project Limited	NCIL	£44,422.00	£44,422.00	£0.00
Thames Festival Trust	NCIL	£96,960.00	£0.00	£96,960.00
Shoreditch Trust	NCIL	£97,030.00	£19,403.00	£77,627.00
Portsoken Activities Group	NCIL	£28,105.00	£2,228.75	£25,876.25
Churchyards Enhancement Programme	General	£84,061.00	£84,060.80	£0.20
Bloomberg Place Highway changes	General	£182,323.64	£182,323.64	£0.00
HVM Security Programme	General	£4,431,000.00	£2,975,062.43	£1,455,937.57
Beech Street Transport & Public Realm Improvements	General	£2,023,000.00	£1,828,478.80	£194,521.20
Golden Lane Community Centre	General	£632,625.00	£632,625.00	£0.00
City Mental Health Centre	General	£502,534.00	£502,534.00	£0.00
Relocation of Adult Skills & Education Services (ASES)	General	£25,000.00	£25,000.00	£0.00
Expanding Citigen Energy Network	General	£17,000.00	£17,000.00	£0.00

Description	Type	Allocated (£)	Spend (£)	Balance (£)
Secure City Programme	General	£17,672,000.00	£10,676,283.22	£6,995,716.78
Public Realm Security Programme	General	£225,000.00	£225,000.00	£0.00
St Pauls Cathedral External Lighting	General	£1,160,000.00	£535,154.72	£624,845.28
Finsbury Circus Reinstatement	General	£2,558,000.00	£2,557,977.00	£23.00
Barbican and Golden Lane Healthy Streets Plan	General	£250,000.00	£115,000.00	£135,000.00
St Paul's Gyratory	General	£2,915,000.00	£675,759.18	£2,239,240.82
Museum of London	General	£44,600,000.00	£44,085,918.00	£514,082.00
Walbrook Wharf	General	£380,000.00	£0.00	£380,000.00
West Smithfield and Charterhouse Street Highway strengthening	General	£3,500,000.00	£0.00	£3,500,000.00
Barbican Library Refresh	General	£775,812.00	£0.00	£775,812.00
Sculpture in the City	General	£196,000.00	£80,000.00	£116,000.00
City Cluster Programme	General	£5,900,000.00	£31,334.58	£5,868,665.42
Transforming Fleet Street	General	£9,000,000.00	£2,555.44	£8,997,444.56
MOL Highways Strengthening works	General	£4,660,000.00	£4,406,344.13	£253,655.87
Golden Lane Leisure Centre (GLLC) (podium drainage)	General	£750,000.00		£750,000.00
Refurbishment of Golden Lane Leisure Centre	General	£10,349,000.00		£10,349,000.00
Admin	Admin	£883,986.58	£883,986.58	£0.00
General Summary CIL	-	£112,788,355.64	£69,638,410.94	£43,149,944.70
Neighbourhood Summary CIL	-	£9,747,453.60	£6,034,268.27	£3,713,185.33
Grand Total	-	£123,419,795.82	£76,556,665.79	£46,863,130.03

CIL Expenditure

16. A total of £11,725,484 of City CIL was spent in 2024/25 comprising of £9,639,386 of general CIL funds, £2,086,098 of Neighbourhood CIL funds, and £202,482 of the City CIL administration.

17. At the end of March 2025, a total of £76,556,665 City CIL had been spent since the City introduced its charging schedule (consisting of £69,638,410 of General

CIL Funds, £6,034,268 of Neighbourhood CIL Funds and £883,986 of City CIL Administration Funds).

18. Spend on infrastructure projects can sometimes span more than one financial year, therefore the allocations reported in this financial year may be spent in the next financial year(s).

Infrastructure Projects

19. CIL Regulations require the authority to publish a statement of the infrastructure projects or types of infrastructure which the charging authority intends will be, or may be, wholly or partly funded by CIL.
20. The City of London Infrastructure List consists of the following projects to deliver the vision of the adopted City Plan, Emerging City Plan and the Infrastructure Delivery Plan (IDP) 2020. The IDP is utilised for prioritising and determining bids for allocation of Community Infrastructure Levy funds.

Public realm and streets, including:

- City Cluster public realm improvements
- Beech Street transport and public realm improvements
- Transforming Fleet Street
- St Paul's Gyratory
- HVM Security Programme
- Secure City programme
- St Paul's Cathedral external lighting
- Barbican and Golden Lane Healthy Streets Plan
- Museum of London highway strengthening works

Cultural and community services, including:

- Barbican Library refresh
- Golden Lane Leisure Centre

Infrastructure and utilities, including:

- Walbrook Wharf

Key data - S106 Financial Obligations

21. The City's Planning Obligations Supplementary Planning Document (SPD) sets out how S106 planning obligations in the City of London will be applied and explains how planning obligations are operated, within the context of the City of London Local Plan. Some Section 106 agreements secure wider obligations that achieve site specific mitigation measures, which cannot be bound by condition, such as Wind Mitigation Surveys and Security/Counter Terrorism Measures to make the development acceptable in planning terms.
22. Financial contributions for Affordable Housing and Local Training Skills & Job Brokerage contributions are pooled to fund City-wide programmes of works and

initiatives, including development on City Corporation housing estates outside of the City. Other obligations are site specific and can only be used for the measures set out in each legal agreement. Many of these relate to highways, public realm, and environmental improvements. These are listed under the title Local Community, Environment and Transport Improvements in the table below and include sums secured on the behalf of TfL for cycle hire and network improvements, and other transport infrastructure improvements. The S106 Highlights for 2024/25 are listed below in Figure 5.

Figure 5: 2024/2025 S106 Highlights

S106 Highlights	2024/25
Total Agreements Completed 2024/25	26*
Value of Contributions secured	£28,920,441
Receipts in the year	£9,846,843
Allocation in the year	£12,277,028
Spend in the year, inc. monitoring	£45,908,371

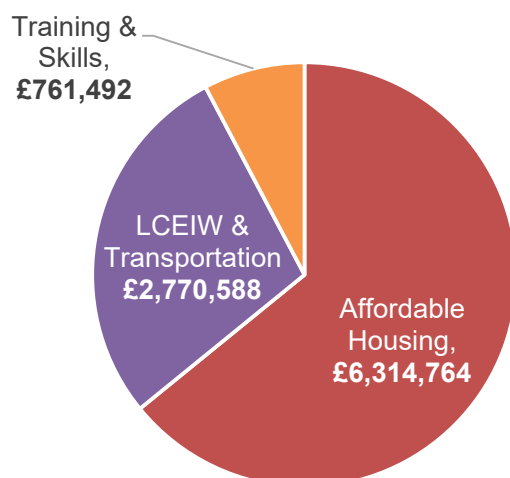
* - Includes deeds of variations to original S106 agreements

S106 Spend

23. A total of £45,565,618 was spent on projects (excluding S106 monitoring) in 2024/25. This is an increase over the previous financial year total spend of £5,890,675.

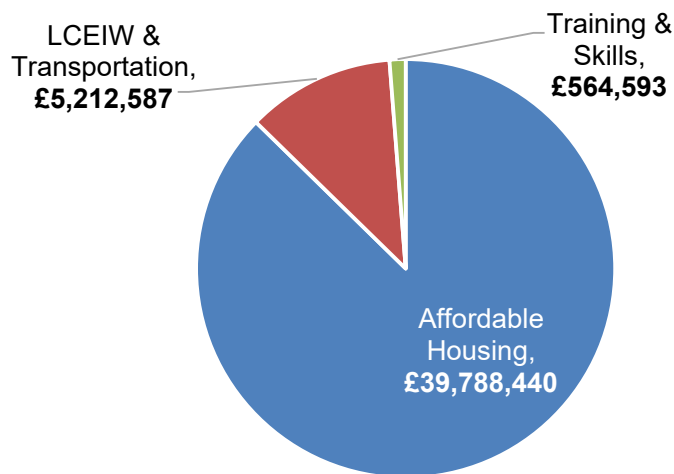
24. Figures 6a and 6b provide an illustration of receipts and spend for 2024/25 by covenant type and includes interest. Figure 6a provides an analysis of the contributions received in the financial year by covenant type, including interest and Figure 6b provides an illustration of S106 expenditure.

Figure 6a Contributions received 2024/25



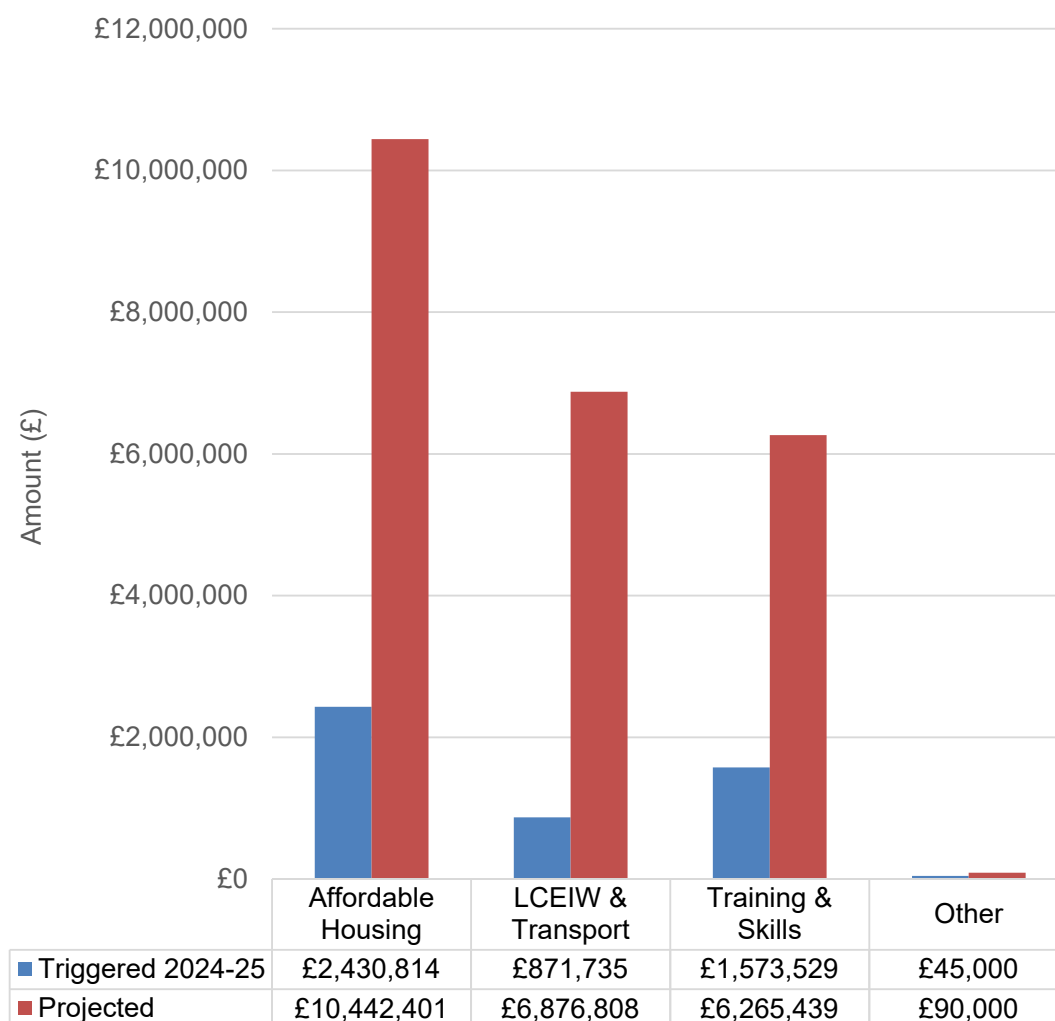
25. Of the twenty-six agreements signed in 2024/25, eight have commenced in the reporting year resulting in contributions received totalling £4.6m. Other contributions received in this financial year were received from agreements signed in previous years. Seven of the twenty-six agreements made this year were variations of previously made agreements.
26. Spend on projects usually span more than one financial year. Therefore, allocations reported in this financial year may be spent in the next financial year. For example, the total allocations in this reporting year are £12,277,028 and total spend stands at £45,565,618. This is because of projects which may have been commenced in previous years but are ongoing in this financial year.

Figure 6b S106 Spend 2024/25



27. Potential contributions from the further eighteen agreements completed but not triggered – as well as untriggered contributions from triggered agreements – total £24m. However, we cannot be certain whether these developments will commence in the next financial year, and we will likely see developments commence from this and previous financial years. Figure 7 below illustrates the potential contributions secured from the nine agreements signed and triggered in the reporting year and a forecast of potential receipts in the next financial year based on agreements signed but not triggered in this reporting year.

Figure 7 Contributions from agreements signed and triggered in 2024/25, and potential receipts from untriggered agreements



Remaining Balance

28. The remaining balance of S106 contributions held by the City currently totals £73,265,710 at the end of 2024/25 and relates to contributions allocated but not spent in the financial year. Planning obligations are secured for site specific mitigation measures therefore, all money received under planning obligations as identified in the legal agreement can only be used for those purposes and are considered allocated for those purposes. A detailed breakdown, along with allocations to infrastructure projects in the pipeline, can be seen in IFS.

Corporate & Strategic Implications

29. Strategic implications – The projects listed at paragraph 20 of this report (duplicated in Section 4 of the appended Infrastructure Funding Statement) sets out projects to deliver the vision of the adopted City Plan, Emerging City Plan and the Infrastructure Delivery Plan (IDP) 2020. By extension, it would also help to

deliver the aims and objectives of the Corporate Plan 2024-2029. Additionally, publishing an IFS on an annual basis is a requirement of the Community Infrastructure Levy Regulations 2010 (as amended).

30. Financial implications – There are no direct financial implications to the City Corporation from this report. However, it should be noted that references in this report to receipts relate to actual monies received between the period April 2024 and March 2025. These amounts will differ from the invoiced amounts appearing on the general ledger for this same period as a customer may be invoiced in one period and the monies received in the subsequent period.

31. Resource implications – None.

32. Legal implications – None.

33. Risk implications – None.

34. Equalities implications – No direct implications. This report and appended IFS have been written with Corporate guidance on accessible documents in mind.

35. Climate implications – None.

36. Security implications – None.

Conclusion

37. Regulation 62 of the CIL Regulations 2010 as amended requires the charging authority to report on CIL receipts and expenditure on infrastructure projects at the end of a financial year. The detailed Infrastructure Funding Statement for the 2024-25 reporting year is appended to this report and will be published on the City's website in accordance with the regulations.

Appendices

Infrastructure Funding Statement 2024-25

Background Papers

None

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